

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

SECURITIES ACT OF 1933

Release No. 8872 / December 18, 2007

SECURITIES EXCHANGE ACT OF 1934

Release No. 56979 / December 18, 2007

INVESTMENT COMPANY ACT OF 1940

Release No. 28077 / December 18, 2007

INVESTMENT ADVISERS ACT OF 1940

Release No. 2683 / December 18, 2007

ADMINISTRATIVE PROCEEDING

File No. 3-12906

In the Matter of

MARC H. PLOTKIN,

Respondent.

**ORDER INSTITUTING
ADMINISTRATIVE AND CEASE-AND-
DESIST PROCEEDINGS, MAKING
FINDINGS, AND IMPOSING REMEDIAL
SANCTIONS AND A CEASE-AND-DESIST
ORDER PURSUANT TO SECTION 8A OF
THE SECURITIES ACT OF 1933,
SECTIONS 15(b) AND 21C OF THE
SECURITIES EXCHANGE ACT OF 1934,
SECTION 9(b) OF THE INVESTMENT
COMPANY ACT OF 1940, AND SECTION
203(f) OF THE INVESTMENT ADVISERS
ACT OF 1940**

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative and cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 8A of the Securities Act of 1933 (“Securities Act”), Sections 15(b) and 21C of the Securities Exchange Act of 1934 (“Exchange Act”), Section 9(b) of the Investment Company Act of 1940 (“Investment Company Act”), and Section 203(f) of the Investment Advisers Act of 1940 (“Advisers Act”) against Marc H. Plotkin (“Plotkin” or “Respondent”).

